

1995

Town of St. Albans Annual Report for 1995

St Albans (Me.).

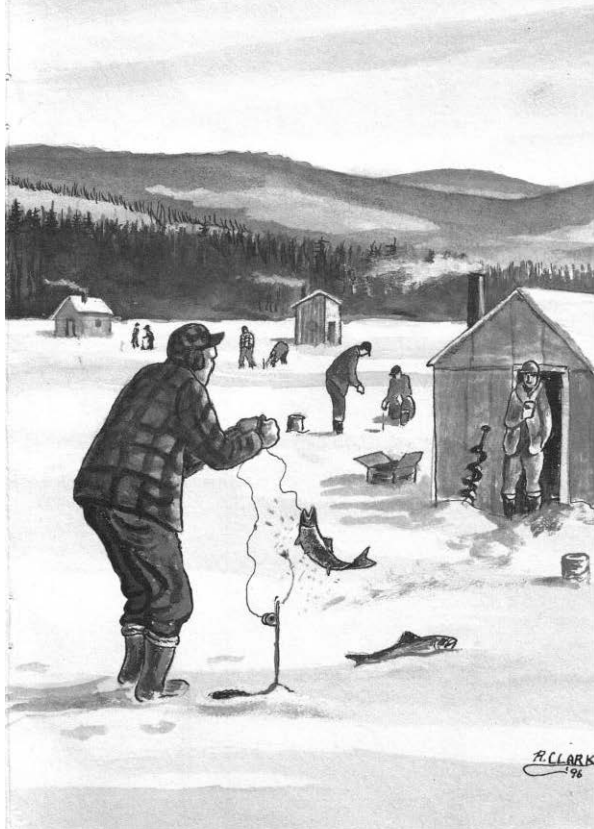
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TOWN OF ST. ALBANS
ANNUAL REPORT FOR 1995



ANNUAL REPORT
OF THE
TOWN OF ST. ALBANS
FOR 1995

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PLEASE NOTE: TOWN MEETING WILL BEGIN AT
9:00 AM

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ST. ALBANS TOWN OFFICERS

OFFICE		TERM EXPIRES
Selectmen/Chair	Harlan Cooper	March 1996
Selectmen	David Bubar	March 1996
Selectmen	Marian Spalding	March 1996
Town Manager	Larry Post	
Treasurer	Larry Post	
Tax Collector	Larry Post	
Town Clerk	Stacey Desrosiers	March 1996
Registrar	Stacey Desrosiers	March 1996
Road Commissioner	Ronnie Finson	March 1996
School Director	Ronald Fowle	March 1996
School Director	Tim Breen	March 1997
Conservation Commission:		
	Newman Gee	Ronald Russell
	Crystal Russell	Marcia Ingraham
Planning Board:		
Chairman	Alan Curtiss	1999
	William McPeck	2000
	Edward Walker	2000
	Dana Hartford	1998
	Dennis Smith	1998
	Rose Rogan Dinsmore	1996
	David Gilpatrick	1997
Board of Appeals:		
	Kenneth Dunton	
	David Gilpatrick	
	Thomas Roach	
	Michael Snowman	
	Merlon Emery	

Health Officer	Larry Post																		
Plumbing Inspec.	William Murphy																		
Animal Control	Frank Brown																		
Fire Chief	David Crocker																		
Civil Defense Director	David Crocker																		
Fire Warden	David Crocker																		
Code Enforcement Officer	William Murphy																		
Budget Committee:	<table border="0"> <tr> <td>Rose Dinsmore</td> <td>March 1996</td> </tr> <tr> <td>Michael Wiers</td> <td>March 1996</td> </tr> <tr> <td>Alan Curtiss</td> <td>March 1996</td> </tr> <tr> <td>Philip Russell</td> <td>March 1997</td> </tr> <tr> <td>Ellen Bridge</td> <td>March 1997</td> </tr> <tr> <td>Thomas Roach</td> <td>March 1997</td> </tr> <tr> <td>Louise Barden</td> <td>March 1998</td> </tr> <tr> <td>James Bullock</td> <td>March 1998</td> </tr> <tr> <td>Merlon Emery</td> <td>March 1998</td> </tr> </table>	Rose Dinsmore	March 1996	Michael Wiers	March 1996	Alan Curtiss	March 1996	Philip Russell	March 1997	Ellen Bridge	March 1997	Thomas Roach	March 1997	Louise Barden	March 1998	James Bullock	March 1998	Merlon Emery	March 1998
Rose Dinsmore	March 1996																		
Michael Wiers	March 1996																		
Alan Curtiss	March 1996																		
Philip Russell	March 1997																		
Ellen Bridge	March 1997																		
Thomas Roach	March 1997																		
Louise Barden	March 1998																		
James Bullock	March 1998																		
Merlon Emery	March 1998																		
State Representative:	Vaughn Stedman RR 1, Box 3930 Hartland ME 04943 938-4890																		
Capitol Address:	House of Representatives State House Station #2 Augusta, Maine 04333 287-1400 (voice) 287-4469 (TDD) 1-800-423-2900 (sessions)																		
State Senator:	Alton "Chuck" Cianchette RR 3 Box 699 368-5827 Newport ME 04953																		
State Address:	Senate Chamber Augusta, Maine 04333 287-1505 1-800-423-6900 (sessions only)																		

TOWN OF ST. ALBANS
1996 BUDGET SUMMARY

ACCOUNT =====	BUDGET COMMITTEE RECOMMENDS
 GENERAL GOVERNMENT	
Administration	78,000
Town Hall	7,500
Selectmen	3,325
Records Restoration	2,000
Social Security	9,200
KVCOG/NKRPC	1,523
Planning Board	1,000
Code Enforcement	5,000
Computers	3,000
Tax Maps Update	500
 PROTECTION	
Fire Department	17,000
Fire Department - Hire	2,100
Fire Chief	2,000
Fire Department - Gear	5,000
Ambulance	800
Capital Equipment	0
Street Lights	4,350
Dams	10,000
Animal Control	750
Deputy Program	3,500
Insurance	35,125
 HEALTH & WELFARE	
General Assistance	8,000
Senior Citizens	400
Food Bank	500
Senior Spectrum	634
KVCAP	300
 DEBT & INTEREST	
	0

PUBLIC WORKS	
Solid Waste	65,000
Cemeteries	5,200
Winter Roads	67,650
Summer Roads	33,000
Bridges & Culverts	29,000
Equipment & Buildings	0
Garage	5,500
Special Road Articles	15,000
Street & Road Signs	3,500
Paving	65,000

PUBLIC SERVICE	
Libraries	1,800
Town Landing	5,000
Youth Teams	4,000
Park	500
Other Recreation	5,000
Conservation Commission	175

TOTALS	
General Government	111,048
Protection	80,625
Health & Welfare	9,834
Dept & Interest	0
Public Works	288,850
Public Service	<u>16,475</u>
TOTAL MUNICIPAL BUDGET	506,832
Estimated County Tax	53,000
Estimated SAD #48	<u>340,000</u>

TOTAL BUDGET \$899,832

REVENUES	
Excise Tax	120,000
Department Accounts	15,000
State Revenue Sharing	
Carried	73,152
Surplus	74,000
Highway Assistance	<u>60,000</u>
TOTAL REVENUES	<u>\$ 342,152</u>
Raised by Taxes	<u>\$ 557,679</u>

557,679/40,700,000= .0137 & overlay

1995 BUDGET

MONEY APPROPRIATED FOR:

School	\$275,955	32.2%
Highways	218,450	25.5%
Solid Waste	69,500	8.1%
Protection	63,977	7.5%
Administration	73,200	8.5%
Other General Government	34,297	4.0%
Country Tax	52,243	6.1%
Debt & Interest	20,878	2.4%
Public Service	13,625	1.6%
Health & Welfare	10,334	.6%
Reserve & Capital Accts	20,000	2.3%
Cemeteries	<u>5,200</u>	<u>.6%</u>
TOTAL	\$ 857,659	100 %

MONEY CAME FROM:

Property Tax	\$565,016	65.8%
Excise Tax	100,000	11.7%
State Revenue Sharing	73,444	8.5%
Highway Assistance	58,000	6.8%
Surplus	44,211	5.2%
Education Grant	541	.1%
Tax Relief	4,447	.5%
Department Accounts	<u>12,000</u>	<u>1.4%</u>
TOTAL	\$ 857,659	100 %

WARRANT FOR ANNUAL TOWN MEETING

COUNTY OF SOMERSET

STATE OF MAINE

TO: Larry Post, Resident, Town of St. Albans
Greetings

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of St. Albans, in said County qualified to vote in Town affairs to meet at the St. Albans Town Hall, in said Town, on Saturday, the 2nd day of March A.D. 1996 at 9:00 o'clock in the morning, then and there to act on the following articles to wit:

- Art. 1: To choose a moderator for said meeting.
- Art. 2: To see if the Town will vote to authorize the Selectmen to serve as Assessors and overseers of the poor.
- Art. 3: a. To fix the compensation of the Road Commissioner or act on anything relating thereto.
b. To see if the Town will vote to authorize the Selectmen to set Road Commissioner's salary, beginning in 1997.
- Art. 4: To choose three Budget Committee members for a three year term.
- Art. 5: To see if the Town will vote to authorize the Selectmen to sell Town property on such terms as they deem fit or tax acquired property by sealed bid and to execute quit claim deeds to such property.

- Art. 6: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of the ensuing year's taxes.
- Art. 7: To act on anything relating to discounts, interest and time of payment of 1996 taxes.
- Art. 8: To see if the Town will vote to repeal the following Ordinance enacted in 1994 as follows: No salaried Town official or officer or appointee shall receive more than 1/12 of his or her annual compensation each month. This shall not require the drawing of salary each payday or each month if delay is requested.
- Art. 9: To see if the Town will vote to appropriate from the following accounts for the 1996 budget. Selectmen and Budget Committee recommend:
- | | |
|-------------------------------|--------------|
| Excise Tax | \$120,000.00 |
| Dept accounts | 15,000.00 |
| State Revenue Sharing carried | 73,152.39 |
| Surplus | 74,000.00 |
| Highway Assistance Fund | 60,000.00 |

GENERAL GOVERNMENT

- Art. 10: To see what sum the Town will vote to raise and/or appropriate for Selectmen account.
Selectmen and Budget Committee recommend: \$ 3,325
- Art. 11: To see what sum the Town will vote to raise and/or appropriate for Administration.
Selectmen and Budget Committee recommend: \$78,000

- Art. 12: To see what sum the Town will vote to raise and/or appropriate for computer upgrade.
Selectmen and Budget Committee
recommend: \$3,000
- Art. 13: To see what sum the Town will vote to raise and/or appropriate for Town Hall.
Selectmen and Budget Committee
recommend: \$7,500
- Art. 14: To see what sum the Town will vote to raise and/or appropriate for restoration of old Town records.
Selectmen and Budget Committee
recommend: \$2000
- Art. 15: To see what sum the Town will vote to raise and/or appropriate for the following general government accounts:
Selectmen and Budget Committee
recommend:
- | | |
|------------------|------------|
| Social Security | \$9200 |
| KVCOG(NKRPC) | 1523 |
| Planning Board | 1000 |
| Code Enforcement | 5000 |
| Tax Maps Update | <u>500</u> |
| TOTAL | \$17,223 |
- Art. 16: To see if the Town will vote to accept a Small Community Program Grant provided by the State of Maine, to authorize the Selectmen to contract with the State Department of Environmental Protection for the grant, and to authorize the Selectmen to contract, as necessary for materials and services needed to achieve the purposes of the grant. Said grant to be used for septic system upgrades.

Art. 17: To see what sum the Town will vote to raise and/or appropriate for the following Fire Department accounts: Selectmen and Budget Committee recommend:

Fire Department	\$17,000
Fire Chief	2,000
Fire Dept Hire	2,100

Art. 18: To see what sum the Town will vote to raise and/or appropriate for Fire Department Gear. Selectmen and Budget Committee recommend: \$5,000.00

Art. 19: To see what sum the Town will vote to raise and/or appropriate for the Town's share or the Deputy Program. Selectmen and Budget Committee recommend: \$3500

Art. 20: To see what sum the Town will vote to raise and/or appropriate for Dams. Selectmen and Budget Committee recommend: \$10,000

Art. 21: To see what sum the Town will vote to raise and/or appropriate for the following Protection Accounts: Selectmen and Budget Committee recommend:

Ambulance	\$ 800
Street Lights	4,350
Dogs	750
Insurance	<u>35,125</u>
TOTAL	\$ 41,025

DEBT & INTEREST

The Town of St. Albans is currently debt free.

HEALTH & WELFARE

- Art. 22: To see what sum the Town will vote to raise and/or appropriate for the following Health & Welfare Accounts:

Selectmen and Budget Committee recommend:	
General Assistance	\$ 8,000
Senior Spectrum	634
Senior Citizens	400
KVCAP	300
Food Bank	500
TOTAL	\$9,834

PUBLIC WORKS

- Art. 23: To see what sum the Town will vote to raise and/or appropriate for Solid Waste. Selectmen and Budget Committee recommend: \$65,000.00

- Art. 24: To see what sum the Town will vote to raise and/or appropriate for Cemeteries. Selectmen and Budget Committee recommend: \$5,200.00

- Art. 25: To see if the Town will vote to accept the following sums for perpetual care of Cemetery lots:

Byron Ballard Jr.	\$200.00
Anthony Sambito	\$200.00
Cindy Munn	\$200.00
Arthur Littlefield	\$200.00
Erlon Varney	\$200.00

- Art. 26: To see what sum the Town will vote to raise and/or appropriate for Winter Roads. Selectmen and Budget Committee recommend: \$67,650

- Art. 27: To see what sum the Town will vote to raise and/or appropriate for Summer Roads.
Selectmen and Budget Committee
recommend: \$33,000
- Art. 28: To see what sum the Town will vote to raise and/or appropriate for Bridges and Culverts.
Selectmen and Budget Committee
recommend: \$29,000
- Art. 29: To see what sum the Town will vote to raise and/or appropriate for Town Garage. Selectmen and Budget Committee
recommend: \$5,500.00
- Art. 30: To see what sum the Town will vote to raise and/or appropriate for the following roads:
Selectmen and Budget Committee
recommend:
- | | |
|--------------|----------|
| Philbrick Rd | \$10,000 |
| Denbow Rd | 5,000 |
- Art. 31: To see what sum the Town will vote to raise and/or appropriate for repaving Nelson Rd and paving Melody Lane Rd and/or Bigelow Rd.
- | | |
|-------------|----------|
| Nelson Rd | \$10,000 |
| Melody Lane | 40,000 |
| Bigelow Rd | 55,000 |
- Selectmen and Budget Committee
recommend:
- | | |
|------------------|----------|
| Repave Nelson Rd | \$10,000 |
| Pave Melody Lane | |
| or Bigelow Rd | \$55,000 |

Art. 32: To see what sum the Town will vote to raise and/or appropriate for Street and Road signs.
Selectmen and Budget Committee
recommend: \$3,500.00

PUBLIC SERVICE

Art. 33: To see what sum the Town will vote to raise and/or appropriate for the following Public Service Accounts:
Selectmen and Budget Committee
recommend:

Pittsfield Library	\$ 600
Abbott Library	600
Hartland Library	600
Town Landing	5,000
Youth Teams	4,000
Park	500
Other Recreation	5,000
Conservation Commission	175
TOTAL	\$ 16,475

Art. 34: To see what the Town wishes to do with the Snowmobile money this year.

The Selectmen hereby give notice that the Registrar will be in session for the purpose of correcting and revising the list of voters on Saturday, March 2, 1996 in the forenoon from 8:00 a.m. to 9:00 a.m. in the Town Hall.
Given under our hands this 5th day of February, 1996.

Harlan Cooper
David Bubar
Marian Spalding

A True Copy
Attest
Larry Post
Resident of St. Albans

TOWN MANAGER'S REPORT

To: Selectmen and Citizens of St. Albans

It is once again time to submit to you the annual report of the financial status and activities of the Town of St. Albans for the past year. We continue to be strong financially, although the State is continuing to place more of the burden of school funding onto the towns.

This past year we continued with Capital improvements. A new Fire Truck was purchased, mostly with funds from Reserve accounts. We upgraded Melody Lane Rd, Bigelow Rd and Mason Corner Rd. It is proposed this year to pave either Melody Lane Rd or Bigelow Rd. The Road Commissioner and myself had originally recommended that both roads be paved this year. This decision shall be left up to the voters.

A Dams Committee was selected, and has been dealing with renovations to the Upper Dam. An engineering firm, Kleinschmidt Associates, has been chosen and will design the project. We expect to begin construction in 1997. The remainder of the Dump Closure funds was transferred to the Dams Reserve account, giving us \$72,000 toward this project.

The Road Names and Numbering Committee named and numbered the private roads this past year. This puts us in good shape for the 911 project. A Cable TV Committee was established and has been working to renegotiate the Cable contract which will expire this year.

Monitoring was completed at the Landfill for water quality. Only two unexpected contaminants were found during the two years, one of which DEP determined was probably a laboratory contaminant, and the other was dismissed by the engineers as not significant. This finally ends a long, arduous process of closing this landfill, during which dealing with DEP was somewhat challenging.

This year, we are not proposing any major capital expenditures, other than roads and paving. In the last two years, we have purchased a new ambulance, a new highway truck, and a new

fire truck. I am proposing that next year we begin to replenish the capital equipment accounts for future needs.

Finally, I wish to thank each one of you that has gone out of your way to make our community a better place to live, and to make my job easier. I am thankful for your encouragement, support, and help during this past year. I trust that 1996 shall be another good year for our community.

Respectfully submitted

Larry Post
Town Manager

SCHOOL DIRECTOR REPORT

To our Constituents:

We are introducing this letter in the annual report so that you can get an update of activities and directions in our school district, SAD 48. Many other organizations that receive far fewer of your tax dollars use this booklet as a way to communicate with the townspeople; we hope you can forgive this neglect on our part in the past.

Our elementary school continues to impress visitors with its cleanliness and maintenance, a tribute to the children and George Perkins. The school is presently being transformed into a model for the whole district in the use of educational technology, a benefit of consolidation that also benefits our children. The computer center at the Newport school has been fully utilized by both individuals and businesses for training, having an impact on the whole area. Nokomis continues to offer an amazing array of services and opportunities in a cost-effective manner to its students, with the science students being invited to a national

conference and programs such as JMG, the renovated Aggie program, alternative classes for freshmen, and ROTC bridging some of the gaps between learning and training. Several of our teachers have been nominated for or received awards recognizing their competence and dedication.

On the School Board level we have worked to develop a comprehensive building plan to meet the physical needs of the district, with the proposal for the Eastland School addition being the first part approved by the state, and coming to referendum at town meeting time. We hope that all the communities can act in a reciprocal fashion so that all the students can go to class in a facility comparable to our own. Both the Hartland and Corinna junior highs are rated high on the school construction list. Repairs have started on the projects targeted by the last bond issue. Educationally, we are aiming to reduce the disparity and raise the quality in the curriculums of our local schools so that all our children enter Nokomis on an equal footing. Our efforts at improving the MEA test scores have been less rewarding, but it is easily overlooked that Maine is among the leaders nationally; we're very concerned, but not alarmed.

Please contact us by phone or otherwise about your concerns. We hope we continue to deserve your trust.

Respectfully submitted,
Tim Breen
Ronald Fowle II

TOWN CLERK REPORT FOR 1995

To the Citizens of St. Albans,

Again it has been a privilege to serve the Citizens of St. Albans as Town Clerk. Thank you for your support.

Last year I attended several workshops provided by MMA. The workshops have been very beneficial in helping me keep up with changes, in Elections and the new Voter Registration Act. In October, Larry, Cindy, and I attended the MMA Convention in Augusta. Sessions provided updates in Animal Welfare, Vital Statistics, Elections, and State and Local Government. Governor King was the guest speaker. We gathered ideas and information that might be helpful to our town.

This year I am asking for your support on an article placed in our Town Report to start restoration of our Record Books which are in need of repair. The Brown's River Records Preservation Services, from Vermont has given us an estimate on 8 of our books which contain records of Births, Deaths, and Marriages dating back as far as the late 1700's. This company is very well known and is highly recommended by towns across the State for their superior work. The process however, is expensive, so we will be looking at a period of 3 years to complete this project. Our books will return with new stitching, binding, indexed, and print preserved and made clearer to read. But most of all, our valuable records of history for St. Albans will be preserved for another 100 to 150 years.

Our elections ran smoothly, the Municipal Election had a voter turnout of 525. Our SAD #48 Budget Referendum had a voter turnout of 53 voters, with the November Referendum having a turnout of 529 voters. Many thanks to the help of our wonderful Election Clerks for their time and assistance.

This March we will be asking voters to come out 3 times to vote. Our Municipal Election will be held March 1st, from 8am to 8pm. Our Annual Town Meeting will be held March 2, 1996 beginning at 9:00am. A new Primary Presidential Election for the New England States only, will be on March 5th, from 8am to 8pm. Our Presidential Primary still will be in June, and the SAD #48 Budget Ref. date is still to be determined. November will bring the General Election (Presidential) and Potential Referendum.

Please, if you have a change of address, name change, or would like to make a party change on your voter registration card, let me know. This keeps our voter registration list current and makes election day run much smoother. Absentee Ballots are available for all Elections by request of the voter. Again, I urge all voters to make an effort to exercise the right to vote.

In 1995 there were 425 dogs licensed. Dogs 6 months or older must be licensed, and have a current Maine Rabies Certificate. Dog Licenses were due January 1st, any dogs not licensed after January 31st will be subject to a late fee. If you no longer have a dog please notify the office so we can correct our records.

I filed 12 Births, and issued 20 Marriage Licenses. Recorded were 16 Deaths of our beloved citizens who have shared stories and memories of the past with us and contributed so much to our Town. They will be greatly missed.

Welcome to all of our new citizens. A special thanks to the organizations and volunteers that worked so hard to put on all the great community gatherings and projects that were completed or started in our Town this past year.

Thank you again for your support.

Respectfully Submitted
Stacey A. Desrosiers
Town Clerk

ANIMAL CONTROL OFFICER REPORT

During the past year, I have been busy looking out for the welfare of your domestic animals, needs, protection and overall control.

I have responded to 61 calls of animal complaints, ranging from stray dogs, cats, nuisance coons, skunks, etc. We have 425 dogs licensed in town, an increase of 71 over the past year. I have taken 14 stray or abandoned dogs and 19 stray or abandoned cats to the Shelter. I served notices to 65 households or owners for unlicensed dogs.

I have joined the Animal Control Officers Association, received Certification as an Animal Control Officer and been immunized against Rabies exposure.

Remember rabies immunization for your pet is important. The State had 3 confirmed cases in 1993, 10 in 1994 and 82 as of December 1, 1995. The State has called this epidemic proportion. The confirmed cases involved dogs, cats, raccoons, foxes, skunks and bats.

If you encounter any animal which acts strangely or does not belong to you, please, please call your ACO, Game Warden or Sheriff Dept. Remember, if it's yours, love it; if not leave it! Wild animals that appear friendly or unafraid are 'sick'. Avoid.

I am looking forward to serving you in the coming year.

Respectfully,
Frank Brown, ACO

LOVE, LICENSE, AND LEASH!

FIRE CHIEF REPORT 1995

To the Citizens of St. Albans:

This past year has been busy for the Fire Dept. We answered 96 emergency calls and 180 service calls. The service calls were up quite alot compared to last year. The dry summer caused alot of wells to go dry.

We also received a new truck. The unit is working out very nicely. We have had some intense training on it, along with some fires. The town can be proud of this purchase.

There is an article for some more fire fighting rear. We have been very fortunate in that we have several new members joining the Department. Other towns have been losing members and are not getting any replacements. With the amount being asked for, we feel we can cover all the new members. This will allow us to protect them and the town from any liability. This is the only extra item this year. All the other accounts are going to be the same.

Through fund raisers this year we were able to install 3 more dry hydrants. We also put a compressor unit in the fire station to keep the air built up in the trucks which have air brakes. We also purchased two task force tip nozzles. One of these was purchased with donations given in honor of Clayton Merrill. We have also started a water rescue system. We purchased a boat and a citizen in town donated a motor. The Lake Association has been very active in helping raise moneys for life jackets and rescue ropes. Our thanks go out to them and the other clubs that have helped make this possible.

1995 also saw the passing of one of our long time members. Fred Cooper answered his last alarm December 10th, 1995. Through donations in his honor, a panel for the cascade system on Engine #5 was purchased. This panel is dedicated in his memory. Our condolences to the family.

The auxiliary was active and purchased a table and 12 chairs for the fire station. They also purchased several handlights for the department. Thanks Ladies.

I would like to take this time to thank all the firemen for their support over the past year. With the new truck purchase and dry summer they all put in extra hours. Again, my thanks. I also thank the Town Office for their continued support. I hope everyone has a very good 1996. Also, remember smoke detectors save lives.

Respectfully submitted

David I. Crocker
Fire Chief

FIRE CALLS

Structure - 13
Chimney - 11
Vehicle Fires - 4
Wires Down - 7
Grass & Woods - 15
Stand-bys - 8
Vehicle accidents - 15
Asst. Ambulance - 14
Smoke Investigation - 3
Smoke Detector - 1
Boating Accident - 1
Incinerators - 3
Debris Fire - 1

Total - 96

SERVICE CALLS

Flood ice rink - 3
Training - 10
Wash streets - 1
Burn grass & brush - 26
Burn buildings - 4
Wash down equip. - 6
Fill cascade - 6
Fill pools & tanks - 47
Fill wells - 62
Maintenance - 3
Parades - 5
Fire Prevention - 3
Test Hydrants - 2
Santa - 2

Total - 180

FIREMEN'S AUXILIARY

The 1995 year has been busy for the Fire Auxiliary. We provided refreshments to the firemen at structure fires, training sessions and open houses. As our fund raisers we ran a Cabin Fever Craft Fair in April and participated in Summerfest in August. With the monies realized we bought four rechargeable halogen lights for the new firetruck, one table and twelve chairs for the firehouse. We also participate in community events such as the Christmas tree lighting.

Our function is to be supportive of the Fire Department and the community, and we invite you to join us. For more information, please contact Janet Plant at 938-4780.

Respectfully submitted,

Crystal Russell, Secretary
St. Albans Fire Dept. Auxiliary

SHARE PROGRAM

The Share program was introduced in September 1995 and is proving to be a success. This program is available to everyone who uses groceries.

The participant contributes \$15 (fifteen dollars) in cash or \$14 worth of food stamps and \$1 in cash. Groceries are delivered once a month with double the value of cost. The participant also contributes 2 hours of some type of community service per unit, so everyone gives in this program. For more information, please call Teanda at 938-3408.

RECREATION REPORT

The past year the Recreation Board closed a successful first basketball program, tried a gymnastics class and town skating party (very successful).

It is now winter and we have started basketball again with 28 enrolled and growing. Through the school year we will be offering basketball, volleyball, bowling, ice skating, dog sledding and a game Saturday (board games, cards, etc.) depending on interest and volunteers. We as a committee are open to all ideas that create a fun and safe environment for our youth in Town. For more information call: Lisa or Mike 938-5981
or Ron or Crystal 938-2828

BIG INDIAN LEAGUE 1995

The summer of 1995 turned out to be another good summer as in years past for the Big Indian League. St. Albans did not have any championship teams or undefeated teams in 1995, although, we did field teams in all age brackets for both boys and girls, with some very respectable teams among them. To my knowledge, all who participated had fun and that is what it is all about.

As in years past, the league's biggest problems came in the area of volunteer help and most especially coaches for teams. We seem to always need coaches each year; and each year it gets more and more difficult to find them.

We had something new this year. We had a team of 17 year olds for baseball which I coached. We played 10 games, the kids had fun and enjoyed it, and so did I.

In closing, and on behalf of the Town of St. Albans and the kids, I would like to thank all the coaches and helpers we had in 1995. I personally want to thank each one of you for your help to the Big Indian League and to me.

Respectfully submitted,
Boyd McNally, President
Big Indian League

CODE ENFORCEMENT OFFICER REPORT - 1995

This year there were 46 permits issued for activities in the Shoreland Zone, 30 through my office and 16 by the Planning Board. There were three permits issued for construction of residences, seven for additions to existing residences, five for construction of new garages/sheds, two for additions to existing garages/sheds, one for the installation of a swimming pool, and the rest were for earth movement, tree removal, and temporary docks. Thankfully there were only a few times when enforcement actions became necessary. These instances were handled without court action, and agreements were entered into to correct the violations.

Please keep in mind that the purpose of the shoreland zone ordinance is not to prohibit you from doing what you want with your property, but rather to regulate those activities which may impact water quality so that everyone can benefit from our beautiful lakes and streams. Copies of all our ordinances are available at the Town Office.

**Respectfully Submitted
Bill Murphy
Code Enforcement Officer**

LOCAL PLUMBING INSPECTOR'S REPORT - 1995

Permits Issued

Internal Permits	16
Septic System Permits	29
Total Permits Issued -	45

Fees Collected

Internal Permits =	\$ 432.00
Septic System Permits =	\$1,840.00
Total Collected =	\$2,272.00
Total Of Fees To State =	\$ 568.00
Total Of Fees To L.P.I. =	\$1,704.00

**Respectfully Submitted
Bill Murphy
Local Plumbing Inspector**

Hartland & St. Albans Ambulance
12/31/95

Cash on hand 1/1/95:

Checking	\$ 2632.35	
Savings	<u>7069.32</u>	
		9701.67

Credits:

Billing	22707.96	
Donations	15.00	
Hartland	0.00	
St. Albans	800.00	
Palmyra	900.00	
Interest	<u>131.52</u>	
		<u>24554.48</u>
		34256.15
		=====

Debits:

Central Maine Power	960.48	
Telephone	821.85	
Water	120.00	
Oil (Snowman's)	1230.00	
Gas (Smart's)	1073.32	
Maine Oxy (CO2)	1174.86	
Plowing	420.00	
Supplies	3308.55	
Repairs & Maint.	796.00	
Capital Equip.	1425.00	
Attendants	8376.50	
Courses	3257.50	
Licensing/Dues	740.00	
Miscellaneous	1243.35	
Insurance	<u>3411.00</u>	
		28358.41

Cash on hand 12/31/95:

Checking	187.87	
Savings	<u>5709.87</u>	
		<u>5897.74</u>
		34256.15
		=====

BREAKDOWN OF ACCOUNTS

This breakdown consists only of those accounts which have several line items. For all other Departmental Accounts see Auditor's Report, Schedule 3.

ADMINISTRATION

Labor	
Larry Post	33,000
Cindy Mason	17,000
Stacey Desrosiers	6,217
Elections	530
Dues & Training	2,827
Telephone	1,357
Mileage	2,400
Printing & Advertising	1,170
Professional Services	1,125
Register of Deeds	3,278
Supplies	4,002
Office Machines	945
Misc.	<u>22</u>
TOTAL	\$ 73,873

TOWN HALL

Janitor	1,692
Labor	92
Electric	842
Repairs & Maintenance	1,986
Supplies	300
Heat	2,282
Furniture	50
Misc.	<u>21</u>
TOTAL	\$ 7,265

FIRE DEPARTMENT

Labor	345
Training	722
Tel & Communications	1,014
Electric	819
Parts & Repairs	4,707
Insurance	195
Misc.	41
Supplies	1,079
Building Repair	222
Heat	1,490
Gas & Oil	1,248
Equipment	<u>5,119</u>
TOTAL	\$ 17,001

INSURANCE

Workman Compensation	6,208
SMP	3,986
Vehicles	7,618
Bond	275
Employee	8,964
Unemployment	2,056
Retirement	1,650
Public Official Liability	<u>2,156</u>
TOTAL	\$ 32,913

WINTER ROADS

Labor:		
Ronnie Finson	11,139	
Harold Baird	6,293	
Jason Emery	3,273	
John Stedman	2,100	
Steve Raymond	<u>1,260</u>	- 24,065
Mileage		437
Parts & Repair		11,734
Machine Hire		3,308
Snow Fence		2,283
Supplies		240
Salt & Sand		20,006
Gas & Oil		3,944
Misc.		<u>297</u>
TOTAL		\$ 66,314

SUMMER ROADS

Labor:

Ronnie Finson	3,530
Harold Baird	2,888
Ivan Crocker	1,950
Robert Welch	484
Others	<u>261</u>

9,113

Mileage	264
Parts & Repairs	2,233
Machine Hire	7,053
Misc	45
Supplies	1,343
Gravel & Stumpage	7,573
Gas & Oil	2,643
Chloride	<u>2,282</u>
TOTALS	\$ 32,549

GARAGE

Electric	\$ 656
Telephone/Misc	477
Supplies	1,411
Heat	1,660
Equip & Labor	<u>861</u>
	\$5,065

1995 TAXES DUE
12/31/95

<u>LAST NAME</u>	<u>FIRST NAME</u>	<u>TAXES DUE</u>
ALLEN	DANE	\$ 76.85
ALLEN	PHILIP	423.40
AMSEL	ELIZABETH	546.65
ANGELO	HARRY	3.00
ANTHONY	CHRISTOPHER	211.70
ANZALONE	JAMES	629.30
ARNOLD	FREDERICK	72.50
BALLARD	BRUCE	655.40
BALLARD	SAWMILL	287.10*
BALLARD	STEPHANIE	369.75
BATCHELDER	KENNETH	130.50
BELLEMARE	RONALD	249.40
BENNETT	BRUCE	353.80
BENNING	JOHN	217.50
BERRY	LOUIS	401.65
BIRCH ISLAND	ASSOCIATION	17.40
BISHOP	BARRY	127.60
BISHOP	TERRY	572.75
BIZEAU	GORDON	582.90
BLANCHARD	ALONZO	139.20
BOOTH	WESLEY	178.35
BRAWN	CYNTHIA	247.95
BROWER	PETER	13064.50
BROWN	CHARLES	404.55
BROWN	FRANK	427.75
BROWN	JUDITH	2.91
BROWN	KOLA	290.00
BUKER	CARLOS	14.50
BURKE	ROXANNE	324.80
BUTLER	PAUL	440.37
BYRON	KENNETH	292.90
CALL	REX	178.35
CARMICHAEL	GARY	171.10
CARMICHAEL	IRA	414.70
CARMICHAEL	LEWIS	207.17
CARMICHAEL	GLENNA	294.35
CARMICHAEL	MILES	504.60
CARMINES	MARGO	576.82
CARROW	LESTER	575.65

CATES	PAUL	98.60*
CAVANAUGH	CELESTE	504.60
CAVANAUGH	PHILIP	89.90
CHAPMAN	MURRAY	348.00
CHILDERS	CLIFTON	94.25
CLARK	WILF	253.75
CLEMENT	MICHAEL	519.10
CLEMONS JR.	ROBERT	72.50
CLEMONS	ROBERT	87.00
CLUKEY	CHARLES	638.00
CONDON	DAVID	192.85
COONEY ESTATE	CLARISSA	942.50
CORSON	KAREN	348.00
CORSON	RUSSELL H.	626.40
CROSS	CYNTHIA	252.30
CROSS	DEBORAH	452.40
CURTISS	ALAN	758.35
CURTIS	DALE	435.00
DAVIS SR.	BENTON	76.85
DAVIS	HOWARD	140.65
DAVIS	MARION	655.40
DAVIS	THOMAS	3867.15
DAWSON	POLLY	152.25
DEBETHUNE	ADE	432.10
DEBETHUNE	PETER	629.30
DODGE	CHARLES	123.25
DUNCAN	JULIE	85.55
EIDEL	BARBARA	108.75
EMERY	GLORIA	81.20
EMERY	JASON	261.00
EMERY	PHILIP	113.47
EMERY	RALPH	875.80
ERVING	JEFFERY	234.90
ESTES ESTATE	DANIEL	284.20
FAREWELL	GEORGE	263.90
FERREIRA JR.	JAMES	307.40
FIELD ESTATE	HAROLD	301.60
FIELD JR.	HAROLD	303.05
FITZ	JOHN	275.50
FOWLIE	RONALD	72.50
FOWLE II	RONALD	530.70
FRAZER	LAWRENCE	535.05*
GALLISON	CHARLES	290.00
GARLAND	DONALD	159.50

GARLAND	GEORGE	101.50
GAUTHIER	ARTHUR	130.50
GERMAN	BONNIE	36.25
GERMAN	RICHARD	407.45
GILLET SR.	CHARLES	272.55
GILPATRICK	DAVID	420.50
GLIDDEN	JOSEPH	645.25
GORDON JR.	HARRY	55.45
GREGOIRE	ALLEN	102.95
GRIGNON	EDWARD	427.75
GRIGNON	ED & SANDY	58.00
GROSKRANZ	EDWARD	374.10
GUNZINGER	TERRY	102.95
HALL	EDWARD	398.75
HALL	ROBERT	142.10
HAMILTON	SHANE	504.60
HENDERSON	DANIEL	382.80
HOGAN	SHARON	363.40***
HOLT	TIMOTHY	217.50***
HOPKINS	DOUGLAS	273.24***
HOPKINS	MARIE	706.15
HOXIE	RICHARD	694.55
HUGHES	BRUCE	232.00*
HUGHES ESTATE	HAZEL	334.95
HYDE	DANIEL	101.50
JMPP	CORPORATION	238.47
JACKWIN JR.	FRANK	352.35
JONES	EDWIN	884.50
JOYCE	KENNETH	468.35
KACHAN	MARIE	265.35
KATKAVICH	WILLIAM	754.00
KEIRSTEAD	VERTINA	366.15***
KELLY	KEVIN	79.75***
KENT	GERALD	239.25
KERTZ ESTATE	JACK	58.00
KIMBALL	JOANNE	313.36
KING	DANIEL	217.50
KINNIE	SUSAN	116.00
KNIGHT	CHRIS	520.55
KNIGHT	LARRY	643.80
KNIFFIN	ROGER	108.75
KNOWLTON	JUSTIN	300.15
KOKOTOVICH	KEVIN	569.85
LABBEE ESTATE	CHARLES	174.00

LACHANCE	PAUL	348.00*
LEW'S BUILDING SUPPLIES		713.40
LEWIS	RONALD	403.10
LIBBY	WAYNE	459.65*
LITTLE	KEVIN	89.90
LITTLEFIELD	ELWIN	135.57
MACCHI	JOHN	675.70
MARTINS	ANDREW	768.50
MARBLE	BASIL	310.30
MARTIN FAMILY FARM		2066.25
MARTIN	JEANETTE	174.00
MASSEY	BRUCE	72.50
MASSEY	MICHAEL	76.85
MASSOW FAMILY FARMS, INC.		1252.80
MASSOW	FRED A.	333.50
MATHEWS	MARION	72.50
MCALLISTER	JANICE	736.70*
MCAVOY	ROBERT	493.00
MCCUE	KENNETH	217.50
MCCARTHY	RICKY	553.90
MCKEEVER	BRIAN	610.45
MCKNIGHT	GRACE	221.85
MCMANN	ROBERT	133.40
MEADE ESTATE	ELIZABETH	374.10
MERRITT	CHARLES	123.25
MERRILL	GAYLAND	199.56
MEYERS	KAREN	137.75
MILLS	RICHARD	87.00
MITCHELL	CHERYL	72.50
MITCHELL	WAYNE	395.85
MORSE	CHESTER	304.50
MORGAN	ROBIN	461.10
MORSE	LINDA	213.15
MORSE	RAY	217.50
MULLIS	DEBORAH	484.30
NEAL	DENNIS	87.00
NEAL	DOUGLAS EARL	178.35
NEAL	SCOTT	501.70
NEEDHAM	EILEEN	562.60
NICKERSON	WILLIAM	226.20
OLIVER	SUZAN	191.12
OLSON	CARL	439.35
OVERLOCK	TERRY	210.25
OWENS	KENNETH	411.80**
PALGUTA	KEVIN	519.10

PARKHURST	DOUGLAS	730.80
PARKER	TERRY	511.85
PATTEN	BRETT	180.34
PATTEN	BRUCE	348.00
PEASE	BONNIE LYN	269.70
PERRI	WAYNE	326.25
PLOURDE	ROBERT	198.75
POST	HARLOW	317.55
POST	WESLEY	745.30
POWERS	RANDOLPH	250.85
PREVATT	JUDY	329.15
PRICE	JODY	366.85
PROVOST	MICHAEL	92.80
PULLEN	EVERETT	326.25
RANDLETT	RAE FULLER	633.65
RAYMOND	KIM	178.35
REYNOLDS	ALLEN	278.40
REYNOLDS	DON	845.35
REYNOLDS	JEFFREY	76.85
RICHARDSON	AMOS	520.55
RICE ESTATE	DONALD	366.85
RILEY	PAUL	217.50*
RIX	CLARENCE	76.85
ROLLINS	KIRK	478.50
RONCO WEEKS	JANE	353.80
ROWELL	MICHELLE	333.50
RUSS	PENNY	275.50
RUSSELL	RONALD	352.35
SABOL	EDWARD	297.25
SAMPSON	JILL	62.35
SANBORN	CHRISTOPHER	221.85
SANDBERG	TIMOTHY	210.25
SEEKINS	SCOTT	187.05
SHAW	HENRY	7205.45
SHAWLEY	JAMES	174.00
SHERBURN	MRS. WESTON	98.60
SILVIA	JOHN	326.25
SIMONDS	FRANK	302.54
SMITH	EDWARD	178.35
SPAULDING	STEVEN	313.20
STRICKLAND	C. LEON	301.60
TALBOTT	SUE	72.50*
THODY	FREDERICK	87.00

THOMAS	KIM	870.00
TOZIER	LORETTA	152.25
TRAFTON	STACY	253.75
TREMBLAY	ALLARD	181.25
TROGDON	WILLIAM	395.85
TSOULAS	GEORGE	201.55
VANDEBOGART	ERIK	433.55
VARRICCHIO	JOSEPH	333.50*
WARD	STEPHEN	500.25
WEBBER JR.	DANA	272.60
WEBBER	MICHAELA	424.85
WELCH JR.	ALFRED	272.60
WELCH	DEBORAH	197.00
WHALEN	JOHN	335.00
WHIPPLE	NELSON	384.25
WIERS	KEITH	606.10
WILSON	PAMELA	1900.95
WILSON	WALTER	375.78***
WINSLOW HEIRS	CHARLES	474.15
WINKLER	ELLEN	116.00***
WINSLOW	KENNETH	156.60
WORCESTER	WARREN	275.50
WYLLIE	MAYNARD	<u>137.75</u>

TOTAL	99000.17
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1995 SUPPLEMENTALS

BERRY	BRUCE	203.00
BROWER	PETER	133.40
JOHNSTON	DOUGLAS	479.95
LARRABEE	BERTRAM	461.10
MARBLE	BARRY	234.90
MARTIN	EDWARD	203.00
MRAZIK	PAMELA	762.70
NORRIE	DAVID	188.50
SMALL	GEORGE	189.95
TEMPLE	LEROY	<u>50.75</u>

SUPPLEMENTAL TOTAL	2907.25
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TAXES PAID AFTER 12/31/95	*
PARTIAL TAX PAID AFTER 12/31/95	***

1994 TAXES DUE

<u>LAST NAME</u>	<u>FIRST NAME</u>	<u>TAX DUE</u>
Anthony	Christopher	\$145.00
Anthony	Christopher	\$66.70
Anzalone	James	\$629.30
Ballard	Strephanie	\$270.13
Batchelder	Kenneth	\$130.50
Berry	Bruce	\$203.00
Bowman	Littlefield	\$143.55
Brower	Peter	\$13,506.75
Brown	Charles	\$404.55
Brooks	MaryJane	\$104.40
Call	Rex	\$178.35
Carmichael	Gary	\$327.70
Carmichael	Lewis	\$232.00
Cates	Paul	\$51.63 *
Cavanaugh	Celeste	\$504.60
Childers	Clifton	\$94.25
Davis	Howard	\$9.06
Davis	Marian	\$678.60
Dodge	Charles	\$94.19
Eidel	Barbara	\$71.64
Emery	Jason	\$244.00
Farewell	George	\$263.90
Field	Harold	\$147.26
Fitz	John	\$275.50
Frazier	Lawrence	\$535.05 *
Garland	Donald	\$159.50
Grignon	Ed & Sandy	\$58.00
Gunzinger	Terry	\$102.95
Hoxie	Richard	\$694.55
Hughes	Estate of Hazel	\$334.95
Jackwin, Jr	Frank	\$352.35
Johnston	Douglas	\$479.95
Joyce	Kenneth	\$468.35
Kent	Gerald	\$239.25
Kertz	Jack	\$58.00
Kinnie	Susan	\$116.00
Knight	Larry	\$643.80
Kokotovich	Kevin	\$569.85
Lamb	Robert	\$89.90
Larrabee	Bertram	\$439.10
Building Supply	Lew's	\$713.40

Marble	Barry	\$234.90
Martin	Edward	\$203.00
Family Farm	Martin	\$2,301.15
Family Farm	Massow	\$1,252.80
Mathews	Marian	\$72.50
McCue	Kenneth	\$217.50
Mitchell	Cheryl	\$72.50
Morse	Ray	\$217.50
Mrazik	Pamela	\$762.70
Neal	Dennis	\$87.00
Nickerson	William	\$226.20
Olson	Carl	\$439.35
Owens	Kenneth	\$21.80 *
Post	Harlow	\$317.55
Post	Wesley	\$745.30
Price	Jodi	\$366.85
Pullen	Everett	\$82.54
Randlett	Thomas	\$12.68
Russell	Ronald	\$352.35
Sandberg	Timothy	\$210.25
Small	George	\$189.95
Smith	Edward	\$178.35
Temple	Leroy	\$50.75
Thomas	Kim	\$67.39
Trogdon	William	\$391.02
Tsoulas	George	\$201.55
Vandebogart	Erik	\$433.55
Varricchio	Joseph	\$333.50 *
Welch	Alfred	\$272.60
Whipple	Nelson	\$384.25
Wiers	Keith	\$606.10
Worcester	Warren	\$275.50
Total		\$36,412.44
	1994 Supplemental	
Brower	Peter	\$145.00

Tax Paid after 12/31/95 *

Partial Payment after 12/31/95 **

Edward J. McInnis

Certified Public Accountant

21 BENTON AVENUE
WINSLOW, MAINE 04901

EDWARD J. MCINNIS
Certified Public Accountant

January 16, 1996

TELEPHONE
207-872-8678

Independent Auditor's Report

Board of Selectmen
Town of St. Albans
St. Albans, Maine 04971

I have audited the accompanying general purpose financial statements of the Town of St. Albans, Maine, as of December 31, 1995, and for the year then ended. These general purpose financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of St. Albans, Maine as of December 31, 1995, and the results of its operations and cash flows of its similar trust fund types for the year then ended.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of St. Albans, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Edward J. McInnis

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TOWN OF ST. ALBANS, MAINE
Combined Balance Sheet
All Fund Types and Account Groups
For the Year Ended December 31, 1995

<u>Governmental Fund Types</u>		
<u>Assets</u>	<u>General</u>	<u>Capital Projects</u>
<u>Assets:</u>		
Cash and Cash Equivalents	\$344,841.03	\$137,817.94
Taxes Receivable	102,195.96	---
Tax Liens Receivable	43,753.09	---
Tax Acquired Property	4,446.83	---
Accounts Receivable	---	---
Due from Other Funds	72,942.17	---
Securities - At Cost	---	---
Operating Property	---	---
Amount Necessary to Retire for Long-Term Debt	---	---
Total Assets	<u>\$568,179.08</u>	<u>\$137,817.94</u>
<u>Liabilities and Fund Equity</u>		
<u>Liabilities:</u>		
Prepaid Taxes	\$ 373.05	\$ ---
Due to Governmental Agencies	---	---
Deferred Property Taxes	112,917.23	---
Due to Other Funds	---	70,384.00
Notes Payable	---	---
Total Liabilities	<u>113,290.28</u>	<u>70,384.00</u>
<u>Fund Equity:</u>		
Investment in General Fixed Assets	---	---
Fund Balances:		
Reserved for Endowments	---	---
Reserved for Highway Block Grant	---	60,218.72
Reserved for Dog Control	---	3,267.41
Reserved for Capital Equipment	---	3,947.81
Reserved for Landfill	---	---
Unreserved:		
Designated for Subsequent Years' Expenditures	37,824.75	---
Designated for Subsequent Years' Revenues	75,308.41	---
Undesignated	341,755.64	---
Total Fund Equity	<u>454,888.80</u>	<u>67,433.94</u>
Total Liabilities and Fund Equity	<u>\$568,179.08</u>	<u>\$137,817.94</u>

Edward J. McInnis
Certified Public Accountant

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
	General Fixed Assets	General Long-Term Debt	12/31/95	12/31/94
<u>Trust</u>				
\$ 60,033.88	\$.--	\$.--	\$ 542,692.85	\$ 593,084.05
.--	.--	.--	102,195.96	94,838.32
.--	.--	.--	43,753.09	29,530.10
.--	.--	.--	4,446.83	5,964.61
.--	.--	.--	--	856.20
.--	.--	.--	72,942.17	74,942.17
62,722.71	.--	.--	62,722.71	50,418.20
.--	727,888.81	.--	727,888.81	622,080.81
.--	.--	.--	.--	20,000.00
<u>\$122,756.59</u>	<u>\$727,888.81</u>	<u>\$.--</u>	<u>\$1,556,642.42</u>	<u>\$1,491,714.46</u>
\$.--	\$.--	\$.--	\$ 373.05	\$ 684.00
.--	.--	.--	.--	747.60
.--	.--	.--	112,917.23	119,828.19
2,558.17	.--	.--	72,942.17	74,942.17
.--	.--	.--	.--	20,000.00
<u>2,558.17</u>	<u>.--</u>	<u>.--</u>	<u>186,232.45</u>	<u>216,201.96</u>
.--	727,888.81	.--	727,888.81	622,080.81
51,459.91	.--	.--	51,459.91	51,459.91
.--	.--	.--	60,218.72	59,698.41
.--	.--	.--	3,267.41	2,807.09
.--	.--	.--	3,947.81	65,581.63
.--	.--	.--	.--	24,555.36
.--	.--	.--	37,824.75	26,682.29
.--	.--	.--	75,308.41	81,344.30
68,738.51	.--	.--	410,494.15	341,302.70
<u>120,198.42</u>	<u>727,888.81</u>	<u>.--</u>	<u>1,370,409.97</u>	<u>1,275,512.50</u>
<u>\$122,756.59</u>	<u>\$727,888.81</u>	<u>\$.--</u>	<u>\$1,556,642.42</u>	<u>\$1,491,714.46</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McGinnis
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
 Combined Statement of Revenues, Expenditures and Changes in Fund Equity
 All Governmental Fund Types
 For the Year Ended December 31, 1995

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Capital Projects	12/31/95	12/31/94
<u>Revenues</u>				
Taxes	\$727,855.38	\$.--	\$ 727,855.38	\$ 676,220.54
Intergovernmental Revenues	73,381.31	59,854.00	133,235.31	169,319.80
Charges for Services	25,582.46	--	25,582.46	25,103.84
Interest Earned	20,592.49	5,690.19	26,282.68	29,757.34
Miscellaneous Revenues	(1,000.00)	--	(1,000.00)	6,326.85
Total Revenues	846,411.64	65,544.19	911,955.83	906,728.37
<u>Other Financing Sources</u>				
Operating Transfers	150,752.74	--	150,752.74	147,890.71
Loan Proceeds	--	--	--	20,000.00
Total Revenues and Other Financing Sources	997,164.38	65,544.19	1,062,708.57	1,074,619.08
<u>Expenditures</u>				
General Government	111,494.11	--	111,494.11	97,482.99
Protection	164,339.87	--	164,339.87	87,520.69
Health and Sanitation	67,647.37	--	67,647.37	73,987.16
Special Assessments	334,850.88	--	334,850.88	295,374.04
Public Works	216,730.77	--	216,730.77	276,636.16
Public Service	11,000.61	--	11,000.61	12,780.55
Social Services	7,553.52	--	7,553.52	5,208.85
Debt Service	20,878.00	--	20,878.00	--
Total Expenditures	934,495.13	--	934,495.13	848,990.44
<u>Other Financing Sources</u>				
Operating Transfers	--	150,752.74	150,752.74	147,890.71
Total Expenditures and Other Financing Sources	934,495.13	150,752.74	1,085,247.87	996,881.15
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	62,669.25	(85,208.55)	(22,539.30)	77,737.93
Fund Equity - Beginning of Year	392,219.55	152,642.49	544,862.04	467,124.11
Fund Equity - End of Year	\$454,888.80	\$ 67,433.94	\$ 522,322.74	\$ 544,862.04

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
 Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
Statement of Revenues, Expenditures and Changes in Fund Equity
Budget and Actual - Governmental Fund Type - General
For the Year Ended December 31, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes:			
General Property Taxes	\$571,470.99	\$578,381.95	\$ 6,910.96
Excise Taxes	100,000.00	145,062.86	45,062.86
Supplemental Taxes	--	4,410.57	4,410.57
Intergovernmental Revenue:			
State Revenue Sharing	73,443.55	73,152.39	(291.16)
Highway Block Grant	58,000.00	58,000.00	--
Tree Growth	--	1,922.14	1,922.14
Snowmobile	--	107.14	107.14
Veteran's Exemption	--	838.92	838.92
Education Tax Relief	541.46	--	(541.46)
Property Tax Relief	4,447.42	--	(4,447.42)
Septic System Grant	--	113.46	113.46
Charges for Services:			
Departmental	12,000.00	25,334.26	13,334.26
Licenses and Fees	--	248.20	248.20
Interest:			
Interest on Trust Funds	--	834.84	834.84
Interest on Operating and Taxes	--	19,757.65	19,757.65
Miscellaneous Revenue:			
Curtains	--	(1,000.00)	(1,000.00)
Capital Reserve	90,000.00	90,000.00	--
Total Revenues	<u>909,903.42</u>	<u>997,164.38</u>	<u>87,260.96</u>
<u>Expenditures</u>			
General Government	107,497.00	111,494.11	(3,997.11)
Protection	168,977.00	164,339.87	4,637.13
Health and Sanitation	69,800.00	67,647.37	2,152.63
Special Assessments	334,653.42	334,850.88	(197.46)
Public Works	228,650.00	216,730.77	11,919.23
Public Service	13,625.00	11,000.61	2,624.39
Social Services	10,034.00	7,553.52	2,480.48
Debt Service	20,878.00	20,878.00	--
Total Expenditures	<u>954,114.42</u>	<u>934,495.13</u>	<u>19,619.29</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,211.00)	62,669.25	106,880.25
Fund Equity - Beginning of Year	<u>392,219.55</u>	<u>392,219.55</u>	<u>--</u>
Fund Equity - End of Year	<u>\$348,008.55</u>	<u>\$454,888.80</u>	<u>\$106,880.25</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
Statement of Revenues, Expenditures and Changes in Fund Equity
All Similar Trust Funds
For the Year Ended December 31, 1995

	Fiduciary Fund Types	Totals (Memorandum Only)	
	Trust	12/31/95	12/31/94
<u>Operating Revenues</u>			
Sale of Lots	\$ 1,000.00	\$ 1,000.00	\$ 300.00
New Principal	---	---	400.00
Investment Income	6,005.05	6,005.05	12,025.90
Gain on Sale of Securities	6,742.22	6,742.22	14,093.64
Total Operating Revenues	<u>13,747.27</u>	<u>13,747.27</u>	<u>26,819.54</u>
<u>Operating Expenditures</u>			
Care of Cemeteries	2,118.50	2,118.50	3,772.30
School Betterment Fund	---	---	356.84
Ministerial	---	---	220.00
Cemetery Flower Fund	---	---	121.70
Total Operating Expenditures	<u>2,118.50</u>	<u>2,118.50</u>	<u>4,470.84</u>
Operating Income (Loss)	11,628.77	11,628.77	22,348.70
Fund Equity - Beginning of Year	<u>108,569.65</u>	<u>108,569.65</u>	<u>86,220.95</u>
Fund Equity - End of Year	<u>\$120,198.42</u>	<u>\$120,198.42</u>	<u>\$108,569.65</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McGuire
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
Statement of Cash Flows, Increase in Cash and Cash Equivalents
All Similar Trust Funds
For the Year Ended December 31, 1995

	Fiduciary	(Memorandum Only)	
	Fund Types		
	<u>Trust</u>	<u>12/31/95</u>	<u>12/31/94</u>
<u>Cash Flows from Operating Activities</u>			
Operating Income (Loss)	\$ 11,628.77	\$ 11,628.77	\$ 22,348.70
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
(Increase) in Securities	(12,304.51)	(12,304.51)	.--
Increase in Due to Other Funds	.--	.--	92.90
Net Cash Provided by Operating Activities	<u>(675.74)</u>	<u>(675.74)</u>	<u>22,441.60</u>
 Net Increase in Cash and Cash Equivalents	 (675.74)	 (675.74)	 22,441.60
 Cash and Cash Equivalents - January 1, 1995	 <u>60,709.62</u>	 <u>60,709.62</u>	 <u>88,686.22</u>
 Cash and Cash Equivalents - December 31, 1995	 <u>\$ 60,033.88</u>	 <u>\$ 60,033.88</u>	 <u>\$111,127.82</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McInnis
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
Summary of Significant Accounting Policies
and Notes to the Financial Statements
For the Year Ended December 31, 1995

1. Summary of Significant Accounting Policies

The Town of St. Albans, Maine operates under a Selectmen form of government and provides the following services as authorized by its charter; public safety, public works, culture, recreation, education, and community development.

The accounting policies of the Town of St. Albans, Maine conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund type and account groups, and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the total revenues and expenditures/expenses of the Town. The Town uses the following fund categories, fund types, and account groups:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

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Certified Public Accountant

1. Summary of Significant Accounting Policies (Continued)

General Fund - This fund accounts for all financial transactions except those required to be accounted for in another fund.

Capital Project Funds - Capital Project Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. During fiscal year 1995 the Town did not maintain an agency fund.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

General Fixed Assets Account Group - This account group is used to account for all fixed assets of the Town, other than those accounted for in the proprietary funds and trust funds.

B. Basis of Accounting

A fundamental concept in accounting for any kind of entity's finances is the time at which economic events are recorded in its accounting records. For a town, the basis of accounting used for any individual fund depends on the type of fund and purpose for which it was established. From an accounting standpoint, the purpose of establishing any individual fund is either to measure the flow of resources or to determine net income or loss. The accrual basis of accounting is recognized as the superior method of measuring an entity's net income. This method is used in the Town's trust funds. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are accrued when incurred.

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Edward J. McGinnis
Certified Public Accountant

1. Summary of Significant Accounting Policies (Continued)

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All of the Town's governmental funds are accounted for on a pending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". The governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they present a summary of sources and uses of "available spendable resources" during the period. Governmental fund financial reporting, under generally accepted accounting principles (GAAP), is not intended to provide cost of services information. Neither is it intended to indicate those costs which should be financed currently. Rather, it is intended to facilitate effective control over a government's "available spendable resources" by reporting its detailed sources and uses of net current assets.

The basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The basis of accounting as it applies to the financial statements in this report is consistent with the basis upon which the budget is prepared. The budget for the General Fund is formally adopted each year through the passage of warrant articles. The Town's other funds do not have legally adopted budgets.

The application of the accrual basis in those funds having a flow of resources measurement objective differs somewhat from those whose purpose is the determination of net income. This difference requires an accounting method called the modified accrual basis.

There are several modifications of the accrual basis of accounting that are unique to governmental funds:

- (1) Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when earned.
- (2) In the recording of expenditures, as opposed to expense, depreciation and amortization are not recorded.

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Edward J. McGinnis
Certified Public Accountant

1. Summary of Significant Accounting Policies (Continued)

- (3) Prepaid expenses are generally not recorded.
- (4) Disbursements for the purpose of capital assets providing further benefits are considered expenditures. Appropriations for capital projects are carried forward until such time as the project is completed or terminated.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of intergovernmental revenues currently being received by the Town:

- (1) Monies must be spent for the specific purpose, or project, before any amounts will be paid to the Town. These revenues are recognized based upon the expenditures recorded.
- (2) Monies are virtually unrestricted as to purpose, and are usually revocable only for failure to comply with prescribed compliance requirements. The resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received.

The trust funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with this activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. They are concerned with income determination, and thus require the accrual basis of accounting, without modification.

Although measurement focus and basis of accounting are closely related, they are distinctly separate accounting conventions. The measurement focus determines what is measured, while the basis of accounting determines when transactions are recognized. The basis of accounting determines the timing of transaction recognition regardless of the measurement focus applied.

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1. Summary of Significant Accounting Policies (Continued)

C. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a Town warrant, and is prepared on a basis consistent with generally accepted accounting principles.

In the General Fund, the level of control (level at which expenditures may not exceed budget and applied levels) is the accounts within each department. Generally, unexpended appropriations and unexpended revenues are lapsed to fund balance at the close of the calendar year. Once adopted, the budget can only be amended by the townspeople at a special Town meeting.

D. Fixed Assets

Fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and have been capitalized in the General Fixed Assets Account Group. Routine maintenance and repairs are not capitalized. Additionally, fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets. No provision for depreciation has been recorded.

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds during the year.

2. Deposits and Investments

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk.

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Edward J. McInnis
Certified Public Accountant

2. Deposits and Investments (continued)

A. Deposits

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; category 3 includes uninsured and uncollateralized deposits.

At December 31, 1995, cash and cash equivalents consisted of:

<u>Carrying</u> <u>Amount</u>	<u>Bank</u> <u>Balance</u>	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
\$542,692.85	\$553,581.38	\$472,199.82	\$.--	\$81,381.56

B. Investment

The Town's deposits at year end were covered by Federal Depository Insurance. Maine statutes authorize the Town to invest funds in savings banks, trust companies and national banks within the State. Funds can also be invested with state or federal building and loan or savings and loan associations and credit unions located within the State of Maine.

C. Securities

For fiscal year 1995, the Town invested in stocks and bonds for the trust fund activities. The Town records all interest revenue earned from investment activities in the trust funds.

The Town's securities are categorized to give an indication of the level of risk assumed by the Town at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the town's name.

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Edward J. McInnis
Certified Public Accountant

2. Deposits and Investments (continued)

Investments are stated at cost and all investment activities.

During 1995, the Town did not invest through any security brokers or dealers.

	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Stocks & Bonds	<u>\$62,722.71</u>	<u>\$.--</u>	<u>\$.--</u>	<u>\$62,722.71</u>	<u>\$76,795.25</u>

3. Property Taxes

Property taxes for the current year were committed on August 7, 1995 on the assessed value listed as of April 1, 1995, for all real and personal property located in the Town. Payment of taxes was due September 30, 1995, with interest at 10% on all tax bills unpaid as of the due date.

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The last revaluation was completed for the list of April 1, 1978. The assessed value for the list of April 1, 1995, upon which the levy for the year ended December 31, 1995, was based, was \$39,411,806.00. This assessed value was 100% of the estimated market value.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as over-lay, and amounted to \$ 6,455.14 for the year ended December 31, 1995.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

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Certified Public Accountant

4. Interfund Balances

Individual interfund receivable and payable balances at December 31, 1995 were as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$72,942.17	\$.--
Capital Projects	--	70,384.00
Trust Funds	--	2,558.17
Total	<u>\$72,942.17</u>	<u>\$72,942.17</u>

5. Statutory Debt Limits

In accordance with 30 MRS.A, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At December 31, 1995, the Town was in compliance with these provisions.

6. Operating Property

A summary of changes in general fixed assets follows:

	Balance <u>1-1-95</u>	(Retirements) <u>Additions</u>	Balance <u>12-31-95</u>
Land	\$ 19,500.00	\$.--	\$ 19,500.00
Building	203,185.86	--	203,185.86
Equipment	86,327.46	--	86,327.46
Vehicles	<u>313,067.49</u>	<u>105,808.00</u>	<u>418,875.49</u>
Totals	<u>\$622,080.81</u>	<u>\$105,808.00</u>	<u>\$727,888.81</u>

7. Contingent Liabilities

There is no litigation pending against the Town as of the date of this audit.

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Edward J. McInnis
Certified Public Accountant

8. Designated for Subsequent Year's Revenues

The portion of the General Fund fund equity which has been designated for subsequent year's revenues represents amounts received during the current accounting period that are to be budgeted as revenues in the subsequent year. These accounts were as follows at December 31, 1995:

Bigelow Trust	\$	456.86	
Snowmobile		984.00	
State Revenue Sharing		73,152.39	
Septic System Grant		<u>715.16</u>	
			<u>\$75,308.41</u>

9. General Fund - Fund Equity

The General Fund total fund equity reflected a net increase of \$62,669.25 for the current year as follows:

Balance - January 1, 1995			\$392,219.55
Increase:			
Estimated Revenue	\$87,260.96		
Departmental Balances	<u>19,619.29</u>	\$106,880.25	
Decrease:			
Transfer (per Town Vote) to Various Accounts		<u>44,211.00</u>	
Net Increase			<u>62,669.25</u>
Balance - December 31, 1995			<u>\$454,888.80</u>

10. Reporting of Component Units

This report includes all funds and account groups of the Town. An analysis of the criteria presented in the National Council of Governmental Accounting (NCGA) Statement 3, "Defining the Governmental Reporting Entity", was made to determine if other governmental units should be included in this report.

The criteria evaluated were (1) Manifestations of Oversight, (2) Accountability for Fiscal Matters, (3) Scope of Public Service, and (4) Special Financial Relationships.

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Edward J. McInnis
Certified Public Accountant

10. Reporting of Component Units (continued)

It is the Town's judgment, based on all pertinent facts derived from the analysis of these criteria, that there are no entities within the Town that should be included as part of these financial statements.

11. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported in an expenditures and fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Statement of Financial Accounting Standards No. Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. There is no liability as of December 31, 1995.

12. Vacation Policy

The Employer shall grant vacation leave with pay to all regular employees, commencing with the date earned as follows:

<u>Period of Employment</u>	<u>Vacation Leave</u>
After one year	1 week paid
After two years	2 weeks paid
After ten years	3 weeks paid

Vacation time will be allowed to be taken one week at a time and must meet the approval of the Supervisor. Advance notice, at least 30 days, must be given to the Supervisor. The Supervisor may allow two consecutive weeks vacation for employees entitled to two weeks, if work loads can be satisfactorily scheduled.

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Edward J. McInnis
Certified Public Accountant

12. Vacation Policy (continued)

Any employee whose employment is terminated within six (6) months after employment shall not earn any vacation leave. A vacation week shall be defined as a period equal to an employee's ordinary and usual work week. For first or second year employees who successfully complete their probationary period, vacation leave based on the employee's anniversary date of initial hire, and shall not be earned or used in whole or in part before such date. For employees in their third and following years of employment vacation leave shall be earned in one-week increments after completion of the appropriate fraction of the year of service based on the employee's anniversary date of initial hire (viz. one week for every six months for employees with two or more years of service and fewer than ten years of service, and one week for every four.

13. Overlapping Debt

The Town's proportionate share of debt of all local government units boundaries, and which must be borne by properties in the town is summarized as follows:

	Total Debt Outstanding <u>12/31/95</u>	Percentage Applicable <u>to the Town</u>	Town's Proportionate <u>Share of Debt</u>
Somerset County	\$500,000.00	1.67 %	\$ 8,350.00

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Edward J. McInnis
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE

SUPPLEMENTAL INFORMATION

December 31, 1995

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Edward J. McGinnis
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
Valuation, Assessment and Collection
For the Year Ended December 31, 1995

	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
<u>Valuation:</u>			
Total Valuation	<u>\$39,296,000.00</u>	<u>\$ 115,806.00</u>	<u>\$39,411,806.00</u>
<u>Assessment:</u>			
Valuation		\$39,411,806.00	
Tax Rate		<u>.0145</u>	
Total Assessment Charged			\$ 571,471.18
<u>Collection and Credits:</u>			
Cash Receipts		465,675.09	
Abatements, Discounts and Refunds		<u>6,652.38</u>	
Total Collection and Credits			<u>472,327.47</u>
1995 Taxes Receivable - December 31, 1995			<u>\$ 99,143.71</u>

Computation of Assessment

<u>Available</u>			
Tax Commitment	\$ 571,471.18		
State Revenue Sharing	73,443.55		
Highway Block Grant	58,000.00		
Excise Taxes	100,000.00		
Other Estimated Revenue	106,988.69		
Fund Equity	<u>44,211.00</u>		
Total Available			\$ 954,114.42
<u>Requirements:</u>			
Town Appropriations	619,461.00		
Education - S.A.D. #48	275,955.28		
County Tax	<u>52,243.00</u>		
Total Requirements			<u>947,659.28</u>
Overlay			<u>\$ 6,455.14</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
 Analysis of Taxes Receivable, Tax Liens and Tax Acquired Property
For the Year Ended December 31, 1995

<u>Taxes Receivable:</u>		
1995	\$99,143.71	
1994 Supplemental	<u>3,052.25</u>	
Total Taxes Receivable		<u>\$ 102,195.96</u>

<u>Tax Liens:</u>		
1994	\$36,774.94	
1993	<u>6,978.15</u>	
Total Tax Liens		<u>\$ 43,753.09</u>

<u>Tax Acquired Property</u>		<u>\$ 4,446.83</u>
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The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McGinnis
 Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
Schedule of Departmental Operations
For the Year Ended December 31, 1995

	Balance 1-1-95	Appropriations
<u>GENERAL GOVERNMENT</u>		
Administration	\$.--	\$ 73,200.00
Town Hall	.--	7,500.00
Selectmen	.--	3,325.00
Social Security	.--	9,000.00
Regional Planning	.--	1,461.00
Planning Boards	.--	3,000.00
Code Enforcement	.--	5,000.00
Town Hall - Capital Improvement	10,788.14	.--
Comprehensive Plan	1,735.66	.--
Manager Removal	.--	4,211.00
Tax Maps	.--	800.00
	<u>12,523.80</u>	<u>107,497.00</u>
<u>PROTECTION</u>		
Fire Protection	204.78	.--
Fire Department	.--	19,100.00
Fire Chief	.--	2,000.00
Fire Truck	.--	90,000.00
Consultants	.--	3,500.00
Ambulance	.--	800.00
Street Lights	.--	4,300.00
Dams	6,085.86	.--
Animal Control	105.00	750.00
Insurance	.--	33,527.00
Capital Equipment Reserve	.--	15,000.00
	<u>6,395.64</u>	<u>168,977.00</u>
<u>HEALTH AND SANITATION</u>		
Solid Waste	.--	69,500.00
KVCAP	.--	300.00
	.--	<u>69,800.00</u>
<u>SPECIAL ASSESSMENTS</u>		
County Tax	.--	52,243.00
Education - S.A.D. #48	.--	275,955.28
Overlay	.--	6,455.14
	.--	<u>334,653.42</u>

Edward J. McInnis
Certified Public Accountant

Total Available	Expenditures	Balances	
		Lapsed	Carried Forward
\$ 73,200.00	\$ 73,873.63	\$ (673.63)	\$.--
7,500.00	7,264.75	235.25	.--
3,325.00	3,325.18	(.18)	.--
9,000.00	11,040.59	(2,040.59)	.--
1,461.00	1,461.00	.--	.--
3,000.00	2,911.66	88.34	.--
5,000.00	4,987.85	12.15	.--
10,788.14	1,641.16	.--	9,146.98
1,735.66	.--	.--	1,735.66
4,211.00	4,988.29	(777.29)	.--
800.00	.--	.--	800.00
<u>120,020.80</u>	<u>111,494.11</u>	<u>(3,155.95)</u>	<u>11,682.64</u>
204.78	61.00	.--	143.78
19,100.00	18,353.11	746.89	.--
2,000.00	2,000.00	.--	.--
90,000.00	90,000.00	.--	.--
3,500.00	58.00	3,442.00	.--
800.00	800.00	.--	.--
4,300.00	4,299.79	.21	.--
6,085.86	.--	.--	6,085.86
855.00	855.00	.--	.--
33,527.00	32,912.97	614.03	.--
<u>15,000.00</u>	<u>15,000.00</u>	<u>.--</u>	<u>.--</u>
<u>175,372.64</u>	<u>164,339.87</u>	<u>4,803.13</u>	<u>6,229.64</u>
69,500.00	67,347.37	2,152.63	.--
300.00	300.00	.--	.--
<u>69,800.00</u>	<u>67,647.37</u>	<u>2,152.63</u>	<u>.--</u>
52,243.00	52,243.20	(.20)	.--
275,955.28	275,955.30	(.02)	.--
6,455.14	6,652.38	(197.24)	.--
<u>334,653.42</u>	<u>334,850.88</u>	<u>(197.46)</u>	<u>.--</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McGuire
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
Schedule of Departmental Operations
For the Year Ended December 31, 1995

	Balance <u>1-1-95</u>	<u>Appropriations</u>
<u>PUBLIC WORKS</u>		
Cemeteries	\$.--	\$ 5,200.00
Winter Roads	.--	66,950.00
Summer Roads	.--	33,000.00
Paving	.--	30,000.00
Bridges and Culverts	.--	16,000.00
Garage	.--	5,500.00
Salt Storage Building	1,000.00	.--
Equipment and Buildings	.--	5,000.00
Melody Lane	.--	16,000.00
Bigelow Road	6,762.85	32,000.00
Mason Road	.--	19,000.00
	<u>7,762.85</u>	<u>228,650.00</u>
<u>PUBLIC SERVICES</u>		
Libraries	.--	1,800.00
Town Landing	.--	5,000.00
Youth Teams	.--	4,000.00
Other Recreation	.--	2,500.00
Parks	.--	250.00
Conservation Committee	.--	75.00
	<u>.--</u>	<u>13,625.00</u>
<u>SOCIAL SERVICES</u>		
General Assistance	.--	9,000.00
Senior Citizens	.--	1,034.00
	<u>.--</u>	<u>10,034.00</u>
<u>DEBT SERVICES</u>		
Principal and Interest	.--	20,878.00
	<u>.--</u>	<u>20,878.00</u>
<u>TOTAL EXPENDITURES</u>	<u>\$26,682.29</u>	<u>\$954,114.42</u>

Edward J. McInnis
Certified Public Accountant

Schedule 3
Continued

Balances			
<u>Total Available</u>	<u>Expenditures</u>	<u>Lapsed</u>	<u>Carried Forward</u>
\$ 5,200.00	\$ 5,320.00	\$ (120.00)	\$.---
66,950.00	66,313.02	636.98	.---
33,000.00	33,274.49	(274.49)	.---
30,000.00	30,000.00	.---	.---
16,000.00	4,497.83	.---	11,502.17
5,500.00	5,063.56	436.44	.---
1,000.00	.---	.---	1,000.00
5,000.00	5,000.00	.---	.---
16,000.00	15,353.30	646.70	.---
38,762.85	40,318.87	(1,556.02)	.---
<u>19,000.00</u>	<u>11,589.70</u>	<u>.---</u>	<u>7,410.30</u>
<u>236,412.85</u>	<u>216,730.77</u>	<u>(230.39)</u>	<u>19,912.47</u>
1,800.00	1,800.00	.---	.---
5,000.00	2,670.78	2,329.22	.---
4,000.00	4,000.00	.---	.---
2,500.00	2,230.21	269.79	.---
250.00	184.62	65.38	.---
75.00	115.00	(40.00)	.---
<u>13,625.00</u>	<u>11,000.61</u>	<u>2,624.39</u>	<u>.---</u>
9,000.00	6,519.52	2,480.48	.---
<u>1,034.00</u>	<u>1,034.00</u>	<u>.---</u>	<u>.---</u>
<u>10,034.00</u>	<u>7,553.52</u>	<u>2,480.48</u>	<u>.---</u>
20,878.00	20,878.00	.---	.---
<u>20,878.00</u>	<u>20,878.00</u>	<u>.---</u>	<u>.---</u>
<u>\$980,796.71</u>	<u>\$934,495.13</u>	<u>\$ 8,476.83</u>	<u>\$37,824.75</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

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Edward J. McLean
Certified Public Accountant

TOWN OF ST. ALBANS, MAINE
Schedule of Estimate and Actual Revenue
For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Taxes:			
General Property Taxes	\$571,470.99	\$578,381.95	\$ 6,910.96
Excise Taxes	100,000.00	145,062.86	45,062.86
Supplemental Taxes	---	4,410.57	4,410.57
Intergovernmental Revenue:			
State Revenue Sharing	73,443.55	73,152.39	(291.16)
Highway Block Grant	58,000.00	58,000.00	---
Tree Growth	---	1,922.14	1,922.14
Snowmobile	---	107.14	107.14
Veteran's Exemption	---	838.92	838.92
Education Tax Relief	541.46	---	(541.46)
Property Tax Relief	4,447.42	---	(4,447.42)
Septic System Grant	---	113.46	113.46
Charges for Services:			
Departmental	12,000.00	25,334.26	13,334.26
Licenses and Fees	---	248.20	248.20
Interest:			
Interest on Trust Funds	---	834.84	834.84
Interest on Operating and Taxes	---	19,757.65	19,757.65
Miscellaneous Revenue:			
Curtains	---	(1,000.00)	(1,000.00)
Capital Reserve	90,000.00	90,000.00	---
Fund Equity	<u>44,211.00</u>	<u>44,211.00</u>	<u>---</u>
Total	<u>\$954,114.42</u>	<u>\$1,041,375.38</u>	<u>\$ 87,260.96</u>

The accompanying summary of significant accounting policies and notes are an integral part of the financial statements.

Edward J. McInnis
Certified Public Accountant

TOWN OFFICE HOURS	MONDAY	8:00 - 6:30
	TUESDAY	8:00 - 4:00
	WEDNESDAY	8:00 - 4:00
	THURSDAY	8:00 - 6:30
	FRIDAY	8:00 - 4:00

TOWN CLERK HOURS	MONDAY	12:00 - 5:00
	WEDNESDAY	12:00 - 4:00
	THURSDAY	12:00 - 5:00
	FRIDAY	12:00 - 4:00

The Town Office will be closed on the following days:

New Years' Day, Martin Luther King Day, Washington's Birthday, Patriots Day, Memorial Day, 4th of July, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, and the day after and Christmas.

Regular Selectmen meetings are held on the third Monday of the month at 7:00 p.m.

Planning Board meeting are held on the third Tuesday of the month at 7:00 p.m.

(Front Cover)
“ICE FISHIN' TIME”

*Painted in Brush & Pen
on Illustration Board*

by

Raymond L. Clark

Resident Artist

St. Albans, ME 04971

BULK RATE
U.S. POSTAGE

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